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2		
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5	Attorneys for Plaintiff	
6	Susan M Taylor	
7	UNITED STATES	DISTRICT COURT
8	DISTRICT	OF NEVADA
9		
10	SUSAN M TAYLOR,) Case No.: 2:13-cv-01260-JCM-CWH
11	Plaintiff,) STIPULATION FOR THE AWARD
12	VS.	AND PAYMENT OF ATTORNEY FEES PURSUANT TO THE EQUAL
13 14	CAROLYN W. COLVIN, Acting Commissioner of Social Security,) ACCESS TO JUSTICE ACT, 28 U.S.C) § 2412(d))
15	Defendant.))
16))
۱7	TO THE HONODARIE CADI W	V HOEEMAN MACISTRATE HIDGE
18	TO THE HONORABLE CARL W. HOFFMAN, MAGISTRATE JUDGE OF THE DISTRICT COURT: IT IS HEREBY STIPULATED by and between the parties through their	
19		
20	undersigned counsel, subject to the approval of the Court, that Susan M Taylor be	
21	awarded attorney fees in the amount of Two Thousand dollars (\$2,000.00) under	
22	the Equal Access to Justice Act (EAJA), 28 U.S.C. § 2412(d). This amount	
23	represents compensation for all legal ser	
24	counsel in connection with this civil action, in accordance with 28 U.S.C. §§ 1920;	
25	2412(d).	
26		

After the Court issues an order for EAJA fees to Susan M Taylor, the government will consider the matter of Susan M Taylor's assignment of EAJA fees to Marc V. Kalagian. The retainer agreement containing the assignment is attached as exhibit 1. Pursuant to *Astrue v. Ratliff*, 130 S.Ct. 2521, 2529 (2010), the ability to honor the assignment will depend on whether the fees are subject to any offset allowed under the United States Department of the Treasury's Offset Program. After the order for EAJA fees is entered, the government will determine whether they are subject to any offset.

Fees shall be made payable to Susan M Taylor, but if the Department of the Treasury determines that Susan M Taylor does not owe a federal debt, then the government shall cause the payment of fees, expenses and costs to be made directly to Law Offices of Rohlfing & Kalagian, LLP, pursuant to the assignment executed by Susan M Taylor. *United States v.* \$186,416.00, 722 F.3d 1173, 1176 (9th Cir. 2013) (\$186,416.00 II) (ordering fees paid to counsel because of an assignment that did not interfere with a raised superior lien). Any payments made shall be delivered to Marc V. Kalagian.

¹ The Commissioner does not stipulate to the citation of \$186,416.00 II, and will not participate in representing to this Court that it carries legal import in these proceedings. \$186,416 II involved a different statute and very different factual circumstances than those presented here, or in other Social Security cases. Because the parties have agreed to the payment of EAJA fees, and the amount, and to avoid motion practice solely related to Plaintiff's citation, the Commissioner agrees to this stipulation. The Commissioner reserves the right to challenge the applicability of \$186,416 to any Social Security case, and this Stipulation should not be construed as a waiver of such reservation.

Susan M. Taylor contends that *U.S. v.* \$186,416.00 in *U.S. Currency*, 642 F.3d 753, 757 (9th Cir. 2011) (\$186,416.00 I)held that there is no functional difference between the CAFRA and EAJA in terms of "ownership" of the fee.

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1	This stipulation constitutes a compromise settlement of Susan M Taylor's	
2	request for EAJA attorney fees, and does not constitute an admission of liability or	
3	the part of Defendant under the EAJA or otherwise. Payment of the agreed amoun	
4	shall constitute a complete release from, and bar to, any and all claims that Susan	
5	M Taylor and/or Marc V. Kalagian including Law Offices of Rohlfing & Kalagian,	
6	LLP may have relating to EAJA attorney fees in connection with this action.	
7	This award is without prejudice to the rights of Marc V. Kalagian and/or the	
8	Law Offices of Rohlfing & Kalagian, LLP to seek Social Security Act attorney	
9	fees under 42 U.S.C. § 406(b), subject to the savings clause provisions of the	
10	EAJA.	
11	DATE: March 4, 2014 Respectfully submitted,	
12	ROHLFING & KALAGIAN, LLP /s/ Marc V. Kalagian	
13		
14	BY: Marc V. Kalagian	
15	Attorney for plaintiff Susan M Taylor	
16	DATED: March 4, 2014 Daniel G. Bogden United States Attorney	
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18		
19		
20	/s/ Michael X. Marriott BY:	
21	Michael K. Marriott Special Assistant United States Attorney Attorneys for Defendant Carolyn W. Colvin, Acting Commissioner of Social Security (Per e-mail authorization)	
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	1	

CERTIFICATE OF SERVICE FOR CASE NUMBER 2:13-CV-01260-JCM-CWH

I hereby certify that I electronically filed the foregoing with the Clerk of the Court for this court by using the CM/ECF system on March 4, 2014.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the CM/ECF system, except the plaintiff served herewith by mail.

/s/ Marc V. Kalagian

Marc V. Kalagian Attorneys for Plaintiff

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